IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 18TH JUNE 2007 / 28TH JYAISHTA 1929

WP(C).No. 18646 of 2007(T)

PETITIONER:

DR.SARUP'S PEST CONTROL (P) LTD.,
LISSY JUNCTION, ERNAKULAM, REPRESENTED BY ITS
DIRECTOR S.RAJENDRAN.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, DEPARTMENT
OF COMMERCIAL TAXES, II CIRCLE, KALAMASSERY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM,
KOCHI 30.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/06/2007, THE COURT ON 18/06/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.18646 of 2007

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Dated this the 18th day of June, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessments for 2002-2003 and 2003-2004, there will be stay against Exts.P5 and P6 recovery proceedings till disposal of appeals on petitioner remitting one third of the demand within one month from now. The assessing authority is directed to receive payment and on production of receipt, recovery authority will withhold recovery proceedings until disposal of appeals. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms